



To
The Listing Department
Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai – 400070

SYMBOL: KCLL;
ISIN: INE061C01010

Subject: Outcome of the Board Meeting held on Friday, May 30, 2025.

Dear Sir/Ma'am,

In continuation to our letter dated May 19, 2025, please be informed that the Board of Directors of the Company at its meeting held today i.e., on Friday, May 30 2025, inter alia approved the following:

1. Based on the recommendation of the Audit Committee, approved the appointment of M/s. SK Verma and Associates, Company Secretaries (Peer Review No. 5634/2024), as the Secretarial Auditors of the Company for a term of five (5) consecutive years to carry out the Secretarial Audit from Financial Year 2025-2026 to Financial Year 2029-2030 and recommended the same to the Shareholders for their approval at the ensuing Annual General Meeting (2025) of the Company;
2. Based on the recommendation of the Audit Committee, approved the appointment of M/s. M.L. Bhansali & Co., as the Internal Auditors of the Company for the Financial Year 2025-26;
3. The Audited Financial Results (Standalone) of the Company for the Quarter and Financial Year ended March 31, 2025 including the Statement of Assets and Liabilities as on March 31, 2025 and the Auditor's Report thereon (with un-modified opinion), as are attached herewith as Annexure-I respectively;

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 03:30 P.M.

Kindly take the above on record.

Thanking You,
For KCL Limited

Rohit Johari
Company Secretary
ICSI Membership No. A65873

Place: Faridabad
Date: 30.05.2025

Corporate Office:
Plot No. 297 Sector 24
Faridabad Haryana-121005
Phone: +91-129-2232161
Email: rk@kcl.co.in

KCL LIMITED
www.kcl.co.in
CIN : L74899DL1983PLC068008

Registered Office:
E-292 Sarita Vihar
New Delhi 110044
Ph: +91-11-26955419
Email: cs@kcl.co.in



Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HQ/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBIHO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024:

1. M/s. SK Verma and Associates, Company Secretaries (Peer Review No. 5634/2024)- Secretarial Auditors of the Company:

| S. No. | Particulars | Details |
|--------|---|---|
| 1. | Reason for change viz. appointment, re-appointment , Resignation, Removal, Death or otherwise; | Appointment of Secretarial Auditor of the Company for the period of 5 years. |
| 2. | Date of appointment /- re-appointment / Cessation (as applicable) & term of appointment/ re-appointment ; | Appointment of Secretarial Auditors shall be effective from the conclusion of the Annual General Meeting, 2025. The appointment is made for an initial term of five (5) consecutive Years to carry out Secretarial Audit from Financial Year 2025-2026 to Financial Year 2029-2030 |
| 3. | Brief profile (In case of Appointment); | SK Verma & Associates is a firm of Practicing Company Secretaries led by Mr. S.K. Verma, a Fellow Member of the Institute of Company Secretaries of India (ICSI). He holds a Postgraduate degree in Commerce and a Law degree, and brings with him over 20 years of rich experience in legal, corporate, and compliance domains. His professional expertise spans across company secretarial functions, SEBI compliances, IPOs, takeovers, FEMA matters, corporate restructuring, and corporate finance. Mr. Verma has spent more than 14 years in senior roles with listed companies as Company |

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| | | |
|----|---|--|
| | | Secretary & Compliance Officer, effectively handling complex SEBI-related matters, managing litigation, and offering strategic legal and commercial advice. His industry exposure includes engineering, water management, electrical, and power sectors. The firm is well-equipped to provide comprehensive secretarial audit and compliance services in line with applicable regulatory frameworks. |
| 4. | Disclosure of relationships between directors (in case of appointment of a director). | None |

2. M/s. M.L. Bhansali & Co.-Internal Auditor of the Company

| S. No. | Particulars | Details |
|--------|--|--|
| 1. | Reason for change viz. appointment, re-appointment, Resignation, Removal, Death or otherwise; | Appointment of Internal Auditor of the Company for the period of 1 year. |
| 2. | Date of appointment / re-appointment/ Cessation (as applicable) & term of appointment/ re-appointment; | Date of Appointment – May 30, 2025 Term of Appointment – The Appointment is made for a term of 1 year, i.e. for the Financial Year 2025-26 |
| 3. | Brief profile (In case of Appointment); | M/s. M.L. Bhansali & Co. is having more than 30 years of experience in various fields such as Internal Audits, Statutory Audits, Tax Audits, Stock Audits, Tax management & financial consultancy etc. |
| 4. | Disclosure of relationships between directors (in case of appointment of a director). | None |

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JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To
The Board of Directors
KCL Limited

Report on the audit of the Financial Results

Qualified Opinion

We have audited the accompanying Statement of quarterly and year to date Financial Results of KCL Limited ("the Company"), for the quarter & year ended 31 March 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

Based on the information and explanations provided to us, except for the possible effects of the matter described in the "Basis for Qualified Opinion" section of our report, we are of the opinion that the Statement:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the Net Profit and Total Comprehensive Income and Other Financial Information of the Company for the quarter and for the year ended 31 March, 2025.

Basis for Qualified Opinion

- i. As stated in note 5 in the accompanying statement, the Company has outstanding loan given to a related party company, M/s KCL Milk Products India Pvt Ltd, amounting to Rs. 998.25 Lakhs. This related party has negative net worth as per last available audited financial statements. As described in the note, the management, on the basis of its internal assessment, has considered this loan as fully recoverable and in the opinion of management, no provision for diminution of value is required. In absence of sufficient audit evidence to support the management's aforesaid assessment, we are unable to comment upon the recoverability of such loan.
- ii. As stated in note 6 in the accompanying statement, no adjustment of Revenue has been considered in some cases for Variable consideration of freight in terms of Ind AS 115 ("Revenue from Contract with Customers") where sale price is inclusive of freight.

OFFICES AT AHMEDABAD, NOIDA, BHIWADI, PATNA



We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

- i. We draw attention to Note No. 4 in the accompanying statement, wherein it has been stated that the company had received certain concerns raised by one of Ex-director and shareholder of the company with respect to matters of corporate governance and some other aspects of accounts of the company. As per the information and explanations given to us, the management has refuted these allegations and the matter is pending before Hon. National Company Law Tribunal and management believes that this would have no impact on financial results for the quarter and for the year ended 31 March, 2025

Our conclusion is not modified in respect of this matter.

- ii. We draw attention to Note No. 8 in the accompanying statement, wherein it has been stated that the Company has received show cause notice from Metropolitan Stock Exchange as to why the action of issuance of IPN under compulsory delisting not be initiated in the case of your company due to non-compliance of minimum public shareholding as per Regulation 38 of SEBI (LODR) reg. 2025 read with SCN of compulsory Delisting MSE/LIST/2023/1019 dated September 11, 2023.

As stated in the Note, the Management is evaluating various alternatives due to non-compliance of minimum public shareholding and in opinion of the management this will not have any impact on financial results for the quarter and for the year ended 31 March, 2025.

Our conclusion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The accompanying statement has been prepared on the basis of the financial statements. The Management & Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and Other Comprehensive Income and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also Includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the statement, the Company's Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The Statement includes the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of this matter.

For Jagdish Chand & Co
Chartered Accountants
ICAI Firm Registration Number: 000129N



Santosh Kumar Jha
Partner
Membership Number: 532638

UDIN: 25532638 BMKUMV5438



Place of Signature: Faridabad
Date: 30th May, 2025

KCL LIMITED
 Regd. Office: E-292, Sarita Vihar, New Delhi-110044
 CIN-L74899DL1983PLC068008

Email:cs@kcl.co.in.website:www.kcl.co.in

Statement of Audited Financial Results for the quarter and year ended March 31, 2025

(Rupees in Lakhs)

| S. NO. | Particulars | Quarter Ended | | | Year ended | |
|-----------|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| 1 | Income | | | | | |
| | (a) Revenue from Operations | 11848.92 | 11372.97 | 11001.84 | 46322.47 | 40998.89 |
| | (b) Other Income | 41.24 | 1.16 | 42.45 | 308.52 | 66.61 |
| | Total Income | 11890.16 | 11374.13 | 11044.29 | 46630.99 | 41065.50 |
| 2 | Expenditure | | | | | |
| | (a) Cost of Material Consumed | 7978.48 | 7681.58 | 7120.09 | 31128.01 | 26742.48 |
| | (b) Purchases of Stock in Trade | - | - | - | - | - |
| | (c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade | -89.02 | -10.61 | -11.74 | -36.11 | -16.17 |
| | (d) Employee benefits expense | 595.42 | 651.96 | 598.20 | 2327.82 | 2146.32 |
| | (e) Finance Costs | 114.31 | 85.03 | 82.32 | 375.13 | 353.20 |
| | (f) Depreciation and Amortisation expense | 325.49 | 304.27 | 270.01 | 1219.73 | 1135.95 |
| | (g) Other expenditure | 2544.48 | 2588.01 | 2588.76 | 10300.27 | 9152.68 |
| | Total Expenditure | 11469.16 | 11300.24 | 10647.64 | 45314.85 | 39514.46 |
| 3 | Profit/(Loss) before Tax (1-2) | 421.00 | 73.89 | 396.65 | 1316.14 | 1551.04 |
| 4 | Tax expense | | | | | |
| | Current Tax | 69.49 | 32.97 | 22.23 | 310.76 | 391.97 |
| | Income Tax related to earlier years | 33.88 | 0.00 | 0.00 | 33.88 | 11.46 |
| 5 | Profit for the period/year (3-4) | 317.63 | 40.92 | 374.42 | 971.50 | 1147.61 |
| 6 | Other Comprehensive Income/(Loss) | | | | | |
| | (A) Items that will not be reclassified to profit and loss | - | - | - | - | - |
| | (i) Remeasurement of investment at fair value | 0.07 | 0.04 | 0.61 | 0.13 | 1.41 |
| | (ii) Remeasurement of net defined benefit plans | 8.63 | 0.00 | 0.09 | 8.63 | 0.09 |
| | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | (B) Items that will be reclassified to profit or loss | - | - | - | - | - |
| | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | Other Comprehensive Income/(Loss) | 8.70 | 0.04 | 0.70 | 8.76 | 1.50 |
| 7 | Total comprehensive Income (5+6) | 326.33 | 40.96 | 375.12 | 980.26 | 1149.11 |
| 8 | Paid-up equity share capital of Rs.10/- each | 300.01 | 300.01 | 300.01 | 300.01 | 300.01 |
| 9 | Reserves excluding Revaluation Reserves as per balance sheet | | | | 13984.22 | 13003.97 |
| 10 | Earnings Per Share (of Rs. 10/- each) | | | | | |
| | Basic (in Rs.) | 10.74 | 1.38 | 12.66 | 32.84 | 38.80 |
| | Diluted (in Rs.) | 10.74 | 1.38 | 12.66 | 32.84 | 38.80 |



For KCL LIMITED

Rajeev Khemka
 Rajeev Khemka
 (DIRECTOR)
 DIN-00102260

KCL LIMITED
Regd. Office: E-292, Sarita Vihar, New Delhi-
110044

CIN-L74899DL1983PLC068008

Email:cs@kcl.co.in.website:www.kcl.co.in

Segment wise Revenue , Results, Assets and Liabilities For the year ended on March 31 ,2025

(Rupees in Lakhs)

| | Quarter ended | | | Year ended | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1.Segment Revenue (Revenue From Operation) | | | | | |
| (a)Packaging Products | 11658.63 | 11100.27 | 10582.30 | 45255.01 | 39917.20 |
| (b)Food Products | 601.67 | 727.37 | 749.04 | 2847.69 | 2520.38 |
| (c)Corporate & Un-allocable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 12260.30 | 11827.64 | 11331.34 | 48102.70 | 42437.58 |
| Less Inter segment Revenue | 411.38 | 454.67 | 329.50 | 1780.23 | 1438.69 |
| Revenue from operation | 11848.92 | 11372.97 | 11001.85 | 46322.47 | 40998.89 |
| 2. Segment Results Profit(Loss) before Tax and interest from each segment | | | | | |
| (a)Packaging Products | 617.66 | 160.83 | 499.01 | 1583.87 | 2012.92 |
| (b)Food Products | -67.14 | 34.94 | -26.74 | -81.07 | -109.99 |
| (c)Corporate & Un-allocable | -15.21 | -36.85 | 6.71 | 188.47 | 1.31 |
| Total | 535.31 | 158.92 | 478.98 | 1691.27 | 1904.24 |
| Less Inter segment Results | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net segment Results | 535.31 | 158.92 | 478.98 | 1691.27 | 1904.24 |
| less- (a) Finance costs | 114.31 | 85.03 | 82.32 | 375.13 | 353.20 |
| (b)other unallocable expenditure net off un allocable income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Profit Before Tax | 421.00 | 73.89 | 396.66 | 1316.14 | 1551.04 |
| 3. Segment Assets | | | | | |
| (a)Packaging Products | 22941.68 | 21955.59 | 18526.74 | 22941.68 | 18526.74 |
| (b)Food Products | 1230.49 | 1386.46 | 1586.01 | 1230.49 | 1586.01 |
| (c)Corporate & Un-allocable | 1306.65 | 1567.09 | 1817.61 | 1306.65 | 1817.61 |
| Total | 25478.82 | 24909.14 | 21930.36 | 25478.82 | 21930.36 |
| 4. Segment Liabilities | | | | | |
| (a)Packaging Products | 11076.74 | 10788.13 | 8116.58 | 11076.74 | 8116.58 |
| (b)Food Products | 156.47 | 231.31 | 451.77 | 156.47 | 451.77 |
| (c)Corporate & Un-allocable | -38.62 | -68.20 | 58.01 | -38.62 | 58.01 |
| Total | 11194.59 | 10951.24 | 8626.36 | 11194.59 | 8626.36 |



Agree



Notes:

1. The above Audited Financial Results are in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on Friday, May 30, 2025.
2. Audit under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors of the Company. The auditors have expressed qualified opinion on the financial statements of the Company.
3. The figures of the last quarter are the balancing figures in respect of financial results between audited figures of the financial year ended on 31 March 2025 and the published year to date figures upto 3rd quarter, i.e. 31 December 2024 of the current year, which were subjected to limited review.
4. The Company has received certain concerns raised by one of Ex-director and shareholder of the Company with respect to matters of corporate governance and some other aspects of accounts of the company. The management and board of directors has refuted these allegations and in their opinion the allegations are baseless. The matter is also pending before Hon. National Company Law Tribunal. Management believes that this would have no impact on financial results.
5. The Company has given loan to a related party M/S KCL Milk Products India Private Limited amounting to Rs. 998.25 lakhs. This related party has negative net current assets and it has negative net worth as per the last available audited financial statements. The management of the Company, on the basis of its internal assesment, has considered this loan as fully recoverable and in the opinion of the management, no provision for diminution of value is required.
6. No adjustment of Revenue from contracts in which freight is considered as Variable consideration has been made in sale consideration in terms of Ind AS 115 "Revenue from Contract with Customers" due to unavailability of required data and in majority of cases Company is using own transport fleet for delivery of products and it is not possible to calculate their cost since number of cost elements are involved in delivery through own transport fleet. However, in view of the management this will not have any impact on profit for the period/year.
7. M/s KCL Paper Mill Private Limited, wholly owned subsidiary has been struck off u/s 248 of Companies Act, 2013 w.e.f. 09.03.2024. Accordingly, no consolidated financial results are applicable for the quarter and year ended March 31, 2025.
8. The Company has received show cause notice from Metropolitan Stock Exchange as to why the action of issuance of IPN under compulsory delisting not be initiated in the case of your company due to non-compliance of minimum public shareholding as per Regulation 38 of SEBI (LODR) reg. 2025 read with SCN of compulsory Delisting MSE/LIST/2023/1019 dated September 11, 2023.

The Management is evaluating various alternatives due to non-compliance of minimum public shareholding. However, in opinion of the management this will not have any impact on financial results.

9. Previous year / periods figures have been regrouped / reclassified, wherever necessary.
10. The financial results are available on the website of Metropolitan Stock Exchange of India Limited.



Agree



KCL LIMITED

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(Rupees in Lakhs)

Statement of Assets & Liabilities as on 31st March, 2025

| Particulars | As at 31.03.2025 | As at 31.03.2024 |
|---|------------------|------------------|
| | Audited | Audited |
| ASSETS | | |
| Non-Current Assets | | |
| Property, Plant and Equipment | 10584.01 | 6934.30 |
| Capital work-in-progress | 163.43 | 826.66 |
| Right of Use Asset | 979.94 | 1020.35 |
| Investment Property | 0.00 | 172.40 |
| Other Intangible assets | 0.00 | 0.00 |
| Deferred Tax Assets (Net) | 11.80 | 0.00 |
| Financial Assets | | |
| i Investments | 7.52 | 7.39 |
| ii Other financial assets | 300.33 | 1.26 |
| Non Current Loans | 1022.02 | 1015.33 |
| Other non-current assets | 1121.41 | 1048.07 |
| Total Non-Current Assets | 14190.46 | 11025.76 |
| Current Assets | | |
| Inventories | 3080.78 | 2972.16 |
| Financial Assets | | |
| i Trade receivables | 6981.51 | 6626.46 |
| ii Cash and cash equivalents | 401.65 | 676.30 |
| iii Bank balances other than (ii) above | 253.18 | 218.19 |
| iv Loans | 73.60 | 89.25 |
| vi Other financial assets | 10.06 | 6.37 |
| Current Tax Assets (Net) | 0.00 | 33.61 |
| Other current assets | 487.58 | 282.26 |
| Total Current Assets | 11288.36 | 10904.60 |
| Total Assets | 25478.82 | 21930.36 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Equity Share Capital | 300.01 | 300.01 |
| Other Equity | 13984.22 | 13003.97 |
| Total Equity | 14284.23 | 13303.98 |
| LIABILITIES | | |
| Non-Current Liabilities | | |
| Financial Liabilities | | |
| Borrowings | 1887.64 | 655.31 |
| Lease liabilities | 0.00 | 18.85 |
| Provisions | 47.91 | 45.83 |
| Deferred Tax Liabilities (Net) | 0.00 | 27.04 |
| Other Non-Current Liabilities | 139.90 | 5.11 |
| Total Non-Current Liabilities | 2075.45 | 752.14 |
| Current Liabilities | | |
| Financial Liabilities | | |
| i Borrowings | 1500.13 | 710.40 |
| ii Lease liabilities | 0.00 | 20.22 |
| iii Trade Payables | | |
| Micro & Small Enterprises | 304.13 | 153.33 |
| Others | 6773.35 | 6305.47 |
| iii Other financial liabilities | 429.99 | 442.73 |
| Other Current Liabilities | 45.14 | 230.13 |
| Provisions | 6.55 | 11.95 |
| Current Tax Liabilities (Net) | 59.85 | 0.00 |
| Total Current Liabilities | 9119.14 | 7874.24 |
| Total Liabilities | 11194.59 | 8626.38 |
| Total Equity and Liabilities | 25478.82 | 21930.36 |

For KCL LIMITED


Rajeev Khemka
(DIRECTOR)
DIN-00103260

Date: 30.05.2025

Place-Faridabad



KCL LIMITED
 Regd. Office: E-292, Sarita Vihar, New Delhi-110044
 CIN-L74899DL1983PLC068008
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 Statement of Cash Flows for the year ended on 31st March, 2025

| Particulars | For the year ended 31.03.2025 (Audited) | For the year ended 31.03.2024 (Audited) |
|--|---|---|
| Cash Flow from Operating Activities | | |
| Net Profit before Tax | 1316.14 | 1551.04 |
| Adjustments for : | | |
| Depreciation and Amortisation | 1219.73 | 1135.95 |
| loss on leasehold assets termination | 1.35 | 0.00 |
| Loss on investment | 0.00 | 10.00 |
| Provision for Gratuity & Leave Encashment | 0.54 | -82.19 |
| Finance Costs | 375.13 | 353.20 |
| Profit on Sale of investment property | -244.99 | 0.00 |
| Profit on Sale of Property, Plant and Equipment | 1.14 | -2.58 |
| Interest and Dividend Income | -37.66 | -23.14 |
| Operating Profit before Working Capital changes | 2631.38 | 2942.28 |
| Changes in Working Capital: | | |
| <i>Adjustments for (increase) / decrease in Operating Assets:</i> | | |
| Inventories | -108.62 | 47.01 |
| Trade Receivables | -355.05 | 281.94 |
| Loans-current | 15.65 | 34.23 |
| Bank balance other than cash and cash equivalents | -35.00 | -21.74 |
| Other current assets | -200.56 | 55.16 |
| Other financial assets | -3.68 | -1.43 |
| Other Non Financial Assets | -299.07 | -0.06 |
| Other Non Current Assets | -429.73 | -180.13 |
| <i>Adjustments for increase / (decrease) in Operating Liabilities:</i> | | |
| Trade Payables | 618.69 | 177.34 |
| Other financial liabilities | -12.75 | 177.66 |
| Other Current Liabilities | -184.99 | 92.32 |
| Other lease liabilities | 0.00 | -3.13 |
| Cash generated from Operations | 1636.27 | 3601.47 |
| Income Tax Paid (Net of Refunds) | -290.02 | -377.04 |
| Net Cash Flow from Operating Activities (A) | 1346.25 | 3224.43 |
| B. Cash Flow from Investing Activities | | |
| Purchases of Property, Plant and Equipment & Intangible Assets | -4223.17 | -1551.31 |
| Advance for capex | 349.71 | -365.15 |
| Creditor for capex | 134.79 | 0.00 |
| Proceeds from Sale of Property, Plant and Equipment | 18.19 | 14.36 |
| Proceeds from Sale of investment Property | 415.00 | 0.00 |
| Interest and Dividend Income | 37.66 | 23.14 |
| Net Cash Flow from / (used in) Investing Activities (B) | -3267.82 | -1878.96 |



Ajay Kumar



KCL LIMITED
 Regd. Office: E-292, Sarita Vihar, New Delhi-110044
 CIN-L74899DL1983PLC068008
 Email:cs@kcl.co.in.website:www.kcl.co.in
 Statement of Cash Flows for the year ended on 31st March, 2025

| Particulars | For the year ended 31.03.2025 (Audited) | For the year ended 31.03.2024 (Audited) |
|--|---|---|
| C. Cash flow from Financing Activities | | |
| Proceeds from Long Term Borrowings | 1232.33 | -638.05 |
| Net increase / (decrease) in short term Borrowings | 789.73 | -235.08 |
| Other Financial Liabilities | 0.00 | -6.45 |
| Interest Paid | -375.13 | -353.20 |
| Net Cash Flow from / (used in) Financing Activities (C) | 1646.93 | -1232.78 |
| Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C) | -274.65 | 112.70 |
| Cash and Cash Equivalents at the beginning of the year | 676.30 | 563.60 |
| Cash and Cash Equivalents at the end of the year | 401.65 | 676.30 |
| Cash and Cash Equivalent consists of cash in hand and balances with banks. Cash and cash equivalents included in the cash flow statement comprise of following balance sheet amount as per note no.10. Cash and Cash Equivalents at the end of the year * Comprises: | | |
| (a) Cash on hand | 4.02 | 3.34 |
| (b) Balances with Banks | | |
| (i) In Current Accounts | 7.27 | 272.96 |
| (ii) In Fixed Deposits | 390.36 | 400.00 |
| | 401.65 | 676.30 |

Date: 30.05.2025
 Place-Faridabad



For KCL LIMITED

Rajeev Khemka

Rajeev Khemka
 (DIRECTOR)
 DIN-00103260



To
The Listing Department
Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai – 400070

SYMBOL: KCLL;
ISIN: INE061C01010

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 & SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm that the Audit Reports issued by M/s. Jagdish Chand & Co. LLP, Chartered Accountants, New Delhi (FRN: 001076N/N500013) on the Audited Financial Results (Standalone) for the financial year ended March 31, 2025, are with Unmodified opinion.

Kindly take the above on record.

Thanking You,
For KCL Limited

Rajeev Khemka
(Director & CFO)
DIN: 00103260

Place: Faridabad
Date: 30.05.2025

Corporate Office:
Plot No. 297 Sector 24
Faridabad Haryana-121005
Phone: +91-129-2232161
Email: rk@kcl.co.in

KCL LIMITED
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